

**AARON GOGLEY**  
**EXPERT WITNESS RESUME**

**Highlights of Qualifications:**

*Federal law enforcement professional experienced in a wide range of investigations including criminal tax, identity theft, narcotics, government fraud, public corruption, cyber-crime and money laundering violations. Money laundering expert with special expertise in financial analysis and tracing funds through international banking systems, foreign currency exchange transactions including BMPE and trade based money laundering. Testified as an expert in money laundering, Jamaican monetary transactions, structuring, and Bank Secrecy Act provisions including Form 8300 requirements.*

***Certified Anti-Money Laundering Specialist (CAMS).***

**Professional Experience**

Internal Revenue Service, Criminal Investigation 1998 to present  
(Special Agent, Supervisory Special Agent (2006 to 2007))

- Currently assigned to the FBI Houston Cyber Task Force which investigates computer intrusions, money laundering, and other cyber crimes. GSEC and GCIH certified.
- Experienced in analysis and formal presentation of financial statements, financial analysis, tracing monetary funds through banking systems, and other forensic accounting.
- Lead financial investigator and money laundering expert witness in the investigation of a ring of kidnappers who were involved in an international conspiracy that included the laundering of \$2 million through more than ten different countries.
- Prepared treaty requests, obtained and prepared evidence from more than twelve different countries including in-country investigative activities in Switzerland, Russia, Jamaica, Barbados, Cyprus, United Kingdom, St. Kitts, St. Vincent, Philippines, Nicaragua, Canada, and Australia.
- Testified as money laundering expert witness in two capital murder trials with special emphasis on foreign currency transactions and financial transactions specific to Jamaica.
- Testified as a Bank Secrecy Act/structuring expert in Asset Forfeiture trial. This included expert testimony regarding IRS/FinCEN Form 8300.
- Testified as a Bank Secrecy Act/structuring expert in a criminal fraud case.
- Consulted as money laundering expert on many cases including Form 8300 cases.
- Served as a member of health care fraud task force. Investigation of fraud, money laundering, and tax violations related to health care fraud. Served as member of Questionable Refund Fraud Program Specialty Group. Assisted and mentored agents in investigations related to fraudulent tax refunds that included false claims, identity theft and money laundering charges.
- Served as an "On the Job Instructor" by providing training, guidance, and supervision to new Special Agents specifically in case development.
- Participated in dozens of search warrants including as affiant, team leader, evidence custodian, and on-site supervisor.
- Currently maintain Top Secret security clearance
- As an SSA and acting SSA, supervised groups of eight to twelve Agents in Los Angeles and Houston. Provided counsel, guidance, and instruction to subordinates in all case related activities including money laundering cases.
- As a supervisor, had direct involvement and supervision of all top secret, terrorism, and money laundering investigations in the workgroup.

## Education and Training

May 1997	<b>B. S. in Accounting</b> , University of La Verne. Courses in financial investigations and auditing.
Dec 1998	Criminal Investigative Training Program and Special Agent Basic Training
Aug 2002	<b>Advanced Money Laundering Training</b> Program
Feb 2004	Basic Instructor Facilitator Training Program
Mar 2008	<i>Money Laundering Alert</i> 13th International Conference & Exhibition
May 2008	IRS Money Laundering Expert Witness Seminar
Jan 2012	<b>Certified Anti-Money Laundering Specialist (CAMS)</b>
Aug 2012	IRS Money Laundering Expert Witness Cadre Continuing Professional Education Training Seminar (includes training in TBML and BMPE)
Sept 2014	IRS Money Laundering Expert Witness Cadre Continuing Professional Education Training Seminar (includes training in TBML and BMPE)
Nov 2014	<b>GIAC Security Essentials Certification (GSEC)</b>
Nov 2015	<b>GIAC Certified Incident Handler (GCIH)</b>

## Presentations and Speaking Engagements

Sept 2007	Co-Presenter at 2007 International Terrorism and Organized Crime Conference
June 2008	IRS-CID, Houston Field Office CPE, "Stored Value Cards"
July 2008	IRS-CID, Tampa Field Office CPE, "Stored Value Cards"
Aug 2009	Speaker at SAR-RT Banker's Conference, Houston, "Emerging Issues, Digital Cash, SVC, Paypal and Trade Based Money Laundering." (Hawala, BMPE, TBML)
Sept 2009	Speaker at Law Enforcement Coordinating Committee Conference, Florida "Emerging Issues, Digital Cash, SVC, Paypal and Trade Based Money Laundering" (Hawala, BMPE, TBML)
June 2010	Speaker at Southwest Financial Crimes Forum, Dallas, TX. "Emerging Issues, Digital Cash, SVC, Paypal and Trade Based Money Laundering" ((Hawala, BMPE, TBML)
Mar 2011	Speaker at Asset Forfeiture and Money Laundering Section (AFMLS) Attorney General's Organized Crime Council (AGOCC) Organized Crime and Racketeering Section (OCRS), <i>Financial Investigations Seminar</i>
Sept 2014	Speaker/Evaluator at IRS Money Laundering Expert Witness Cadre Continuing Professional Education Training Seminar

May 2015 Speaker, Infraguard Houston Chapter meeting (financial services)

June 2015 Speaker, American Payroll Association, Payroll Tax Forum Seminar (Houston).

Oct 2015 Speaker, "Cyber Crime and Money Laundering", Houston Area Association of Certified Fraud Accountants Annual Conference

Nov 2015 Speaker, Tampa Identity Theft Alliance Task Force

May 2016 Speaker, Association of Certified Anti-Money Laundering Specialists, Houston Chapter

May 2017 Speaker, OCDETF District Specific Financial Investigations Training, "Analyzing Tax Records and Proving Unexplained Wealth."

### **Testimony**

U.S. v. James Davis CR 04-770 (2005) (fact & summary)

U.S. v. Iouri Mikhel & Jurijus Kadamovas CR 02-220 (B) –DT (2006) (expert)

U.S. v. Petro Krylov, CR 02-220 (B) SJO (2007) (expert)

U.S. v. an Interest in the Real Property Located at 2101 Lincoln Blvd., Los Angeles, CA, CV 05-5353 SVW (PJWx) (and all consolidated cases) (2010) (expert)

U.S. v. Christian Hancock, et al., 10-CR-00213-JSM-EAJ (2011) (expert)

U.S. v. Patrick Lanier, H-10-258-SS, (2013) (summary)

U.S. v. R. David Cohen, 15CR10008 (mpk), (2016) (expert ML and SIRF)

USA v. SEALED DEFENDANTS 5:16-cr-01263 (2018) (expert ML and BSA)

### **Awards and Recognitions**

- *"Certificate of Commendation", U.S. Attorney's Office, Houston (March 2016)*
- *"Certificate of Commendation" for superior performance in an investigation, U.S. Attorney's Office, Houston (Feb 2011)*
- *2007 National Award Recipient for "Group Achievement", Federal Law Enforcement Officer's Association (Sept 2008)*
- *Award for "Distinguished Service", U.S. Attorney's Office, Los Angeles (Dec 2007)*
- *Director's Award for Superior Performance By A Litigative Team," Department of Justice, Executive Office of United States Attorneys' (Oct. 2007)*
- *Award for "Dedication and Money Laundering Expertise", Federal Bureau of Investigation (Aug 2007)*
- *2005 "Prosecutorial Award", Federal Law Enforcement Officer's Association (Nov 2006)*
- *Award for "Outstanding Service", U.S. Attorney's Office, Los Angeles (Sept 2006)*
- *Award for "Outstanding Effort in an Investigation", Department of Homeland Security (Aug 2005)*
- *Award for "Outstanding Effort in Questionable Refund Crimes", Internal Revenue Service (Nov 2005)*